

# SUGGESTED TIMELINES FOR 1099 MAINTENANCE BY AGENCIES

## AG COMMODITY GROUPS

1. For commodity groups concerning crops, it will be up to the individual agency to determine whether or not their payments require 1099-G reporting. Please refer to the IRS instructions at <http://www.irs.gov/instructions/i1099g/ar02.html#d0e73>.
  - Providing a list of refund recipients to the Vendor Registry will enable a unique location to be set up on vendors. This will keep refunds separate from 1099-MISC reportable payments.
2. OMB will continue to do the 1099-MISC reporting. Examples of payments that qualify for 1099-MISC rather than 1099-G are:
  - Stipends for board members
  - Services provided by a vendor
  - Rent for an office building paid to a partnership or sole proprietor
  - Awards to non-employees
3. Commodity groups will need to start running their own 1099 reports and handle their own clean-up. Agencies with only one or two staff members can make arrangements with Vendor Registry about theirs. This determination depends more upon the volume of vouchers your agency pays rather than the size of your agency.
4. Agencies like the Wheat Commission and Barley Council should run their reports sooner than the end of the year because of their volume. Smaller agencies can wait until January to review their 1099 transactions. All corrections for 1099-MISC reporting must be done by January 15<sup>th</sup> each year.
5. Agencies that do not have access to PeopleSoft: (60300, 60600, 60700, 61000, 61800, 61900) -- You will need to work closely with OMB staff that enter your vouchers. Feel free to write comments on the Voucher Entry Forms or on sticky notes so they understand:
  - Which payments need to be reported on a 1099-MISC versus a 1099-G
  - Which payments need to be split between reportable and non-reportable
  - Any other special situations or vendors that need explanation

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